

Form <b>F-66 (IA-2)</b> (6-30-2016)					
<div>STATE OF IOWA</div> <div>2016</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2016</div> <div>CITY OF <u>PEOSTA</u>, IOWA</div> <div>DUE: December 1, 2016</div>		<div>16203101600000</div> <div>City Clerk/Treasurer</div> <div>P.O. Box 65</div> <div>Peosta, IA 52068-0065</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Office of Auditor of State</div> <div>Lucas State Office Building</div> <div>321 E. 12th Street, 2nd Floor</div> <div>Des Moines, IA 50319</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		959,022		959,022	955,062
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		959,022		959,022	955,062
Delinquent property taxes		322		322	0
TIF revenues		294,535		294,535	311,800
Other city taxes		177,660	0	177,660	177,821
Licenses and permits		26,484	0	26,484	25,757
Use of money and property		8,204	4,079	12,283	5,781
Intergovernmental		249,882	0	249,882	224,918
Charges for fees and service		602,012	790,891	1,392,903	1,406,354
Special assessments		0	0	0	0
Miscellaneous		8,284	717	9,001	3,190
Other financing sources		471,565	995,971	1,467,536	1,501,120
Total revenues and other sources		2,797,970	1,791,658	4,589,628	4,611,803
Expenditures and Other Financing Uses					
Public safety		367,449	0	367,449	416,741
Public works		165,907	0	165,907	254,420
Health and social services		550	0	550	550
Culture and recreation		681,825	0	681,825	780,335
Community and economic development		149,394	0	149,394	179,308
General government		196,322	0	196,322	212,994
Debt service		457,143	0	457,143	457,143
Capital projects		0	0	0	0
Total governmental activities expenditures		2,018,590	0	2,018,590	2,301,491
Business type activities		0	1,537,200	1,537,200	1,597,375
Total ALL expenditures		2,018,590	1,537,200	3,555,790	3,898,866
Other financing uses, including transfers out		416,165	190,771	606,936	638,520
Total ALL expenditures/And other financing uses		2,434,755	1,727,971	4,162,726	4,537,386
Excess revenues and other sources over (Under) Expenditures/And other financing uses		363,215	63,687	426,902	74,417
Beginning fund balance July 1, 2015		1,222,115	716,754	1,938,869	1,728,874
Ending fund balance June 30, 2016		1,585,330	780,441	2,365,771	1,803,291
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2016		Amount - Omit cents	Indebtedness at June 30, 2016		Amount - Omit cents
General obligation debt		\$ 2,483,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 134,171			
			General obligation debt limit		\$ 8,654,926
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			8/27/2016	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Karen Snyder		→	563	556-8755	
Signature of Mayor or other City official (Name and Title)				Date signed	
				8/29/2016	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF PEOSTA						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY</div>			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	753,960			205,062			959,022			959,022	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	753,960	0		205,062	0		959,022		T01	959,022	4				
5	Delinquent property taxes	255			67			322		T01	322	5				
6	Total property tax	754,215	0		205,129	0	0	959,344			959,344	6				
7	TIF revenues			294,535				294,535		T01	294,535	7				
	Other city taxes															
8	Utility tax replacement excise taxes	3,851			951			4,802		T15	4,802	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		172,858					172,858		T09	172,858	14				
15	TOTAL OTHER CITY TAXES	3,851	172,858	0	951	0	0	177,660	0		177,660	15				
16	Section B - LICENSES AND PERMITS	26,484						26,484		T29	26,484	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	5,523	1,578	562	541			8,204	4,079	U20	12,283	18				
19	Rents and royalties							0		U40	0	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	5,523	1,578	562	541	0	0	8,204	4,079		12,283	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants	6,184						6,184		B50	6,184	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	6,184	0	0	0	0	0	6,184	0		6,184	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PEOSTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		170,168					170,168		C46	170,168	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	58,964			14,566			73,530		C89	73,530	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	58,964	170,168	0	14,566	0	0	243,698	0		243,698	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service							0		D89	0	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	65,148	170,168	0	14,566	0	0	249,882	0		249,882	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	403,304	A91	403,304	73
74	Sewer							0	312,518	A8Ø	312,518	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	75,069	A81	75,069	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PEOSTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	18,590						18,590		A89	18,590	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A5Ø	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	583,422						583,422		A61	583,422	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	602,012	0	0	0	0	0	602,012	790,891		1,392,903	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions							0		U99	0	108				
109	Deposits and sales/fuel tax refunds	1,558						1,558	717	U99	2,275	109				
110	Sale of property and merchandise	78						78		U11	78	110				
111	Fines	1,950						1,950		U30	1,950	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Damage Reimbursements	831						831			831	114				
115	Reimbursements	3,867						3,867			3,867	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	8,284	0	0	0	0	0	8,284	717		9,001	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PEOSTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,465,517	344,604	295,097	221,187	0	0	2,326,405	795,687		3,122,092	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	5,000						5,000		NR	5,000	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	700,000	NR	700,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0	155,600	A89	155,600	126				
127	Regular transfers in and interfund loans	230,109			50,400			280,509	140,371		420,880	127				
128	Internal TIF loans and transfers in				186,056			186,056			186,056	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	235,109	0	0	236,456	0	0	471,565	995,971		1,467,536	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,700,626	344,604	295,097	457,643	0	0	2,797,970	1,791,658		4,589,628	132				
133												133				
134	Beginning fund balance July 1, 2015	899,636	293,232	12,893	16,354	0	0	1,222,115	716,754		1,938,869	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,600,262	637,836	307,990	473,997	0	0	4,020,085	2,508,412		6,528,497	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
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158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 CITY OF PEOSTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	265,522						265,522		E62	265,522	2
3	Purchase of land and equipment	32,334						32,334		G62	32,334	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,225						1,225		E89	1,225	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	52,652						52,652		E24	52,652	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	3,000						3,000		E32	3,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	12,716						12,716		E66	12,716	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	367,449	0		0	0	0	367,449			367,449	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PEOSTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	52,120	32,652					84,772		E44	84,772	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation		30,120					30,120		E44	30,120	48				
49	Traffic control safety — Current operation	3,579	7,662					11,241		E44	11,241	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation		39,774					39,774		E44	39,774	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation							0		E01	0	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	55,699	110,208		0	0	0	165,907			165,907	80				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF PEOSTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	550						550		E79	550	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	550	0		0	0	0	550			550	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF PEOSTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	49,868						49,868		E52	49,868	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	13,659						13,659		E61	13,659	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	556,622						556,622		E61	556,622	130
131	Purchase of land and equipment	58,626						58,626		G61	58,626	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	3,050						3,050		E61	3,050	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	681,825	0		0	0	0	681,825			681,825	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,126						3,126		E89	3,126	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,500		131,458				132,958		E89	132,958	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	13,285						13,285		E50	13,285	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	25						25		E29	25	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	17,936	0	131,458	0	0	0	149,394			149,394	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF PEOSTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	10,184						10,184		E29	10,184	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	159,503						159,503		E23	159,503	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	637						637		E89	637	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,625						2,625		E25	2,625	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	23,373						23,373		E89	23,373	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	196,322	0	0	0	0	0	196,322			196,322	176
177	Section G — DEBT SERVICE				457,143			457,143			457,143	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	457,143	0	0	457,143			457,143	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,319,781	110,208	131,458	457,143	0	0	2,018,590			2,018,590	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PEOSTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation								259,477	E91	259,477	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								196,431	E80	196,431	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation								77,798	E81	77,798	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- ContinuedCITY OF PEOSTA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								700,054		700,054	242
243	Enterprise Capital Projects								303,440		303,440	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,537,200		1,537,200	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,319,781	110,208	131,458	457,143	0	0	2,018,590	1,537,200		3,555,790	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	186,895	43,214					230,109	190,771		420,880	255
256	Internal TIF loans/repayments and transfers out			186,056				186,056			186,056	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	186,895	43,214	186,056	0	0	0	416,165	190,771		606,936	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,506,676	153,422	317,514	457,143	0	0	2,434,755	1,727,971		4,162,726	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		484,414					484,414			484,414	264
265	Committed							0			0	265
266	Assigned	526,892						526,892			526,892	266
267	Unassigned	566,694		-9,524	16,854			574,024			574,024	267
268	Total Governmental	1,093,586	484,414	-9,524	16,854	0	0	1,585,330			1,585,330	268
269	Proprietary								780,441		780,441	269
270	Total ending fund balance June 30, 2016	1,093,586	484,414	-9,524	16,854	0	0	1,585,330	780,441		2,365,771	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,600,262	637,836	307,990	473,997	0	0	4,020,085	2,508,412		6,528,497	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:** Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the comitted funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF PEOSTA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose

Amount paid to other local governments

Correction.....M05 \$

Health.....M32

Highways.....M44

Transit subsidies.....M94

Libraries.....M52 49,868

Police protection.....M62

Sewerage.....M80

Sanitation.....M81

All other.....M89 \$

Purpose

Amount paid to State

Highways.....L44 \$

All other.....L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$680,683

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2015 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 334,442	29U \$ 700,000	39U \$ 72,400	49U \$ 962,042	49U \$	49U \$	49U \$	191 \$ 15,416
2. Sewer utility	19U 293,478	29U	39U 144,600	49U 148,878	49U	49U	49U	189 8,194
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 136,425	29U 134,171	39U 136,425	49U	49U 134,171	49U	49U	189
9. Other-Specify Street Projects	19U 1,433,444	29U	39U 190,000	49U 1,243,444	49U	49U	49U	189 22,404
10. Equipment Purchases	19U 128,636	29U	39U	49U 128,636	49U	49U	49U	189 2,628
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	2,326,425	834,171	543,425	2,483,000	134,171	0	0	48,642

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2015

61V \$520,401

Outstanding as of JUNE 30, 2016

64V \$0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Assessed Valuations by Levy Authority and County, AY2014/FY2016

Actual valuation -- January 1, 2014

Amount - Omit cents

\$173,098,529

x .05 = \$8,654,926

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016

Type of asset

Amount - Omit cents

Bond and interest funds (a)

Bond construction funds (b)

Pension/retirement funds (c)

all other funds (d)

Total (e)

Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.

W01

\$0

W31

\$0

W61

0

2,365,771

2,365,771

REMARKS

V98

Continued on next page

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